

2015

**CERTIFICATE**

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

**City of McFarland**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority	Amount of 2014	County
		for Expenditures	Ad Valorem Tax	Clerk's
				Use Only
<b>Table of Contents:</b>		Page		
		No.		
Computation to Determine Limit 2015		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	90,715	35,459
Debt Service	10-113			
Library	12-1220			
		7		
		7		
Special Highway		8	14,082	
Water Utility		8	81,211	
Sewer Utility		9	107,137	
Gas Utility		9	110,036	
Storm Water Utility		10	8,925	
		10		
Non-Budgeted Funds		11		
<b>Totals</b>		xxxxx	412,106	35,459
Notice of the vote to adopt required to be published and attached to the budget			Yes	County Clerk's Use Only
Budget Summary		12		1,014,354
Neighborhood Revitalization		13		Nov 1, 2014 Total
				Assessed Valuation

Assisted by:

Larry Senne

Lori Senne

Address:

518 Rock Island Rd.

McFarland, KS 66501-0183

Email:

modoc@kansas.net

Date Attested: October 7 2014

James A. Savage  
County Clerk

Tom C. Dillingham  
James A. Savage  
Lori Senne

Governing Body

City of McFarland

2015

**Computation to Determine Limit for 2015**

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 34,681
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 34,681

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014 :	+ 314
5. Increase in personal property for 2014 :	
5a. Personal property 2014	+ 3,675
5b. Personal property 2013	- 10,412
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2014 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2014 :	+ 0
Total valuation adjustment (sum of 4, 5c, 6d & 7)	314
9. Total estimated valuation July 1, 2014	1,013,122
10. Total valuation less valuation adjustment (9 minus 8)	1,012,808
11. Factor for increase (8 divided by 10)	0.00031
12. Amount of increase (11 times 3)	+ \$ 11
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 34,692
14. Debt service levy in this 2015 budget	0
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	34,692
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
17. Consumer Price Index adjustment (3 times 16)	\$ 520
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.'	
(15 plus 17)	\$ 35,212

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of McFarland

2015

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	34,681	7,217	34	37
Debt Service				
Library				
TOTAL	34,681	7,217	34	37

County Treas Motor Vehicle Estimate 7,217

County Treasurers Recreational Vehicle Estimate 34

County Treasurers 16/20M Vehicle Estimate 37

Motor Vehicle Factor 0.20810

Recreational Vehicle Factor 0.00098

16/20 Vehicle Factor 0.00107

City of McFarland

2015

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
Sewer Fund	Sewer Reserve	1,500	1,500	1,500	12-631o
Water Fund	Water Deprec. Fund	2,000	3,000	3,000	12-825d
Gas Fund	Gas Deprec. Fund	2,000	3,000	3,000	12-825d
Sewer Fund	Sewer Deprec. Fund	-	-	-	12-825d
General Fund	Equipment Reserve	-	-	-	12-1,117
<b>Totals</b>		5,500	7,500	7,500	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		5,500	7,500	7,500	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012A	6/28/2012	6/28/2042	3.38	37,800	37,200	6/28	6/28	1,256	700	1,256	700
Series 2012B	6/28/2012	6/28/2042	3.38	47,400	46,500	6/28	6/28	1,569	900	1,569	900
<b>Total G.O. Bonds</b>					<b>83,700</b>			<b>2,825</b>	<b>1,600</b>	<b>2,825</b>	<b>1,600</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Loan	9/12/2004	3/1/2025	2.94	289,253	185,930	3/01 & 9/01	3/01 & 9/01	4,909	13,807	4,535	14,215
<b>Total Other</b>					<b>185,930</b>			<b>4,909</b>	<b>13,807</b>	<b>4,535</b>	<b>14,215</b>
<b>Total Indebtedness</b>					<b>269,630</b>			<b>7,734</b>	<b>15,407</b>	<b>7,360</b>	<b>15,815</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Canon Copier 400iF	6/26/2014	6/26/2018	8.24	2,475	2,300	535	720
<b>Totals</b>					<b>2,300</b>	<b>535</b>	<b>720</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of McFarland

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,966	8,359	2,583
Receipts:			
Ad Valorem Tax	34,036	34,681	XXXXXXXXXXXXXXXXXX
Delinquent Tax	317		
Motor Vehicle Tax	6,899	6,356	7,217
Recreational Vehicle Tax	34	80	34
16/20M Vehicle Tax	162	37	37
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Dog Tax	1,008	912	500
Retail Sales Tax	10,307	10,000	10,200
Franchise Tax	4,970	4,800	4,800
Licenses	60	60	60
Building Permits	45	123	45
Refuse P/U Charges	18,389	18,580	19,580
Cemetery Lot Sales	0	0	200
Employee Withholdings	7,667	8,500	10,000
EMC Insurance Refund	553	845	
Interest on Idle Funds	167	250	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>84,614</b>	<b>85,224</b>	<b>52,673</b>
<b>Resources Available:</b>	<b>93,580</b>	<b>93,583</b>	<b>55,256</b>
Expenditures:			
Salaries & Wages	12,638	11,500	11,500
Employee Benefits	11,686	21,200	17,000
Administration / City Hall	25,117	24,500	25,750
Street Dept.	4,774	5,000	5,000
Refuse Dept.	18,333	18,900	18,900
Park / Cemetery	9,802	7,000	6,500
Street Lights	2,871	2,900	2,832
Capital Outlay			3,000
Neighborhood Revitalization Rebate			233
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>85,221</b>	<b>91,000</b>	<b>90,715</b>
Unencumbered Cash Balance Dec 31	8,359	2,583	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	92,572	91,351	90,715
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			90,715
Tax Required			35,459
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			<b>35,459</b>

City of McFarland

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,552	8,552	7,552
Receipts:			
State of Kansas Gas Tax		0	6,530
County Transfers Gas		0	0
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>6,530</b>
<b>Resources Available:</b>	<b>8,552</b>	<b>8,552</b>	<b>14,082</b>
Expenditures:			
Street Repair and Maint	0	1,000	14,082
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>0</b>	<b>1,000</b>	<b>14,082</b>
Unencumbered Cash Balance Dec 31	8,552	7,552	0
2013/2014/2015 Budget Authority Amount	5,000	5,000	14,082

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,216	35,211	31,211
Receipts:			
Charges to Customers	43,668	45,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>43,668</b>	<b>45,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>70,884</b>	<b>80,211</b>	<b>81,211</b>
Expenditures:			
Salaries & Wages	14,289	17,000	18,500
Contract Service	10,746	12,500	12,500
Commodities	7,561	10,000	11,500
Vehicle Fuel and Maintenance	0	2,500	4,000
Transfer to Water Depreciation	2,000	3,000	3,000
Capital Outlay	0	4,000	31,711
* Equipment Expense	1,024	0	0
* Misc.	53	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>35,673</b>	<b>49,000</b>	<b>81,211</b>
Unencumbered Cash Balance Dec 31	35,211	31,211	0
2013/2014/2015 Budget Authority Amount	50,600	49,000	81,211



City of McFarland

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	59,389	64,309	60,137
Receipts:			
Charges to Customers	45,695	46,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>45,695</b>	<b>46,000</b>	<b>47,000</b>
<b>Resources Available:</b>	<b>105,084</b>	<b>110,309</b>	<b>107,137</b>
Expenditures:			
Salaries & Wages	6,114	14,000	14,000
Contract Service	2,493	5,000	5,000
Commodities	11,425	4,000	4,000
Vehicle Fuel & Maintenance	0	2,500	3,000
KDHE Loan	19,172	19,172	19,172
Transfer to Sewer Reserve Fund	1,500	1,500	1,500
Miscellaneous	71	0	0
Capital Outlay	0	4,000	60,465
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>40,775</b>	<b>50,172</b>	<b>107,137</b>
Unencumbered Cash Balance Dec 31	64,309	60,137	0
2013/2014/2015 Budget Authority Amount	52,672	50,172	107,137

Adopted Budget Gas Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	16,209	21,136	18,036
Receipts:			
Charges to Customers	66,291	85,000	90,000
Sales Tax	1,038	1,600	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>67,329</b>	<b>86,600</b>	<b>92,000</b>
<b>Resources Available:</b>	<b>83,538</b>	<b>107,736</b>	<b>110,036</b>
Expenditures:			
Salaries & Wages	6,914	14,000	12,000
Gas Purchased from Alma	46,455	60,000	68,000
Contract Service	1,742	3,000	3,000
Commodities	3,279	3,000	3,000
Vehicle Fuel & Maintenance	0	2,500	2,500
Sales Tax	1,038	1,200	2,000
Capital Outlay	0	3,000	16,536
Transfer to Gas Depreciation Fund	2,000	3,000	3,000
* Equipment Expense	974	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>62,402</b>	<b>89,700</b>	<b>110,036</b>
Unencumbered Cash Balance Dec 31	21,136	18,036	0
2013/2014/2015 Budget Authority Amount	89,950	89,700	110,036

City of McFarland

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Storm Water Utility</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	13,464	13,421	10,445
Receipts:			
Charges to Customers	8,229	7,400	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>8,229</b>	<b>7,400</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>21,693</b>	<b>20,821</b>	<b>18,445</b>
Expenditures:			
Salaries & Wages	430	0	1,000
Ditch and Dam Maintenance	0	5,951	3,000
Commodities	1,785	0	500
Bond & Interest	4,376	4,425	4,425
Contract	1,666	0	0
* Misc	15	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>8,272</b>	<b>10,376</b>	<b>8,925</b>
Unencumbered Cash Balance Dec 31	13,421	10,445	9,520
2013/2014/2015 Budget Authority Amount	11,376	10,376	8,925

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	0	0	0

## 2015

Non-Budgeted Funds

(5) Fund Name:

Receipts:Receipts:Receipts:Receipts:Receipts:

1

\_\_\_\_\_

Total RecTotal RecTotal ReceivablesTotal Rec:Total Rec[illegible]1663

## Expenditur

**Expendit:**

Expenditure:ExpendituExpenditū

---

\_\_\_\_\_

**E**

[illegible]31 375

Page No. 11

2015

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of McFarland**  
will meet on August 14, 2014 at 7:30 p.m. at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Clerk's Office at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	85,221	33.969	91,000	34.272	90,715	35,459	35.000
Special Highway			1,000		14,082		
Water Utility	35,673		49,000		81,211		
Sewer Utility	40,775		50,172		107,137		
Gas Utility	62,402		89,700		110,036		
Storm Water Utility	8,272		10,376		8,925		
Non-Budgeted Funds							
Totals	232,343	33.969	291,248	34.272	412,106	35,459	35.000
Less: Transfers	5,500		7,500		7,500		
Net Expenditure	226,843		283,748		404,606		
Total Tax Levied	34,863		34,681		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,026,329		1,011,932		1,013,122		

Outstanding Indebtedness,

	2012	2013	2014
January 1,	0	85,200	83,700
J.O. Bonds	0	0	0
Revenue Bonds	0	199,339	185,930
Other	0	0	2,300
Lease Purchase Principal	0	284,539	271,930
Total	0		

\*Tax rates are expressed in mills

**Larry Senne**

City Official Title: City Clerk

**2015 Neighborhood Revitalization Rebate**

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	39,890	39.373	233
Debt Service			
Library			
TOTAL	39,890	39.373	233

2014 July 1 Valuation: 1,013,122

Valuation Factor: 1,013.122

Neighborhood Revitalization Subj to Rebate: 5,906

Neighborhood Revitalization factor: 5.906

\*\*This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

(Published In The Wabauunsee County Signal-Enterprise  
Thursday, July 17, 2014)

# NOTICE OF BUDGET HEARING

The governing body of  
**City of McFarland**  
will meet on August 14, 2014 at 7:30 p.m. at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Clerk's Office at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	85,221	33.969	91,000	34.272	93,533	38,277	37.781
Special Highway			1,000		14,082		
Water Utility	35,673		49,000		81,211		
Sewer Utility	40,775		50,172		107,137		
Gas Utility	62,402		89,700		110,036		
Storm Water Utility	8,272		10,376		8,925		
Non-Budgeted Funds							
Totals	232,343	33.969	291,248	34.272	414,924	38,277	37.781
Less: Transfers	5,500		7,500		7,500		
Net Expenditure	226,843		283,748		407,424		
Total Tax Levied	34,863		34,681		XXXXXXXXXXXXXXX		
Assessed Valuation	1,026,329		1,011,932		1,013,122		

## Outstanding Indebtedness

January 1,	2012	2013	2014
G.O. Bonds	0	85,200	83,700
Revenue Bonds	0	0	0
Other	0	199,339	185,930
Lease Purchase Principal	0	0	2,300
Total	0	284,539	271,930

\*Tax rates are expressed in mills

**Larry Senne**  
City Official Title: City Clerk